



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 5, 2010

John W. Gamble Jr.
Chief Financial Officer and Executive Vice President
Lexmark International Inc.
740 West New Circle Road
Lexington, KY 40550
Also via facsimile at: (859) 232-7137

**Re: Lexmark International Inc.
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Form 10-Q for Fiscal Quarter Ended June 30, 2010
Filed August 6, 2010
File No. 001-14050**

Dear Mr. Gamble:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kathleen Collins
Accounting Branch Chief